

Annual Return

4012

Application

This Bulletin provides information for Corporations filing Annual Returns under the *Corporations Information Act*, including the implications of the amendment to Regulation 182 of the Act to complete the transition supporting the Corporate Tax Administration Redesign initiative.

Background

On January 1, 2009 the administration of Ontario's Corporations Tax was transferred to the Canada Revenue Agency (CRA). For taxation years ending in 2009 and later, corporations are required to file a harmonized T2 Corporation Income Tax return with the CRA. More information about the Single Tax Administration initiative is available at:

Canada Revenue Agency	www.cra-arc.gc.ca/ctao
Ministry of Revenue	www.ontario.ca/revenue
Ministry of Government Services	www.ontario.ca

Amendment to Regulation 182

The amending regulation was filed in January 2009 and comes into effect on October 1, 2009. This amendment to Regulation 182 will eliminate the option of filing the *Corporations Information Act* Annual Return (Annual Return) for taxation years ending on or before December 31, 2008 with the Ministry of Finance/Ministry of Revenue (Ministry) This change is effective at midnight on September 30, 2009.

Filing options for taxation years ending BEFORE January 1, 2009

During the period from January 1, 2009 to September 30, 2009, corporations are required to file their integrated or standalone Annual Return with the Ministry. In order for the Ministry to process the Annual Return, the Ministry must receive the Annual Return by September 30, 2009. Ontario business and non-profit corporations continue to have the option of filing their standalone Annual Return electronically with the Service Providers under contract with the Ontario government.

Filing options for taxation years ending AFTER December 31, 2008

Ontario corporations and foreign business corporations licensed to carry on business in Ontario are required to file their Annual Return with the CRA within six months after the end of each taxation year as follows:

- Corporations subject to the *Ontario Business Corporations Act* are required to file a Schedule 546, *Corporations Information Act* Annual Return for Ontario Corporations, together with their T2 return.
- Foreign business corporations licensed under the *Ontario Extra-Provincial Corporations Act* to carry on business in Ontario are required to file a Schedule 548, *Corporations Information Act* Annual Return for Foreign Business Corporations, together with their T2 return.

**Filing options
for taxation years
ending AFTER
December 31,
2008
(Continued)**

- Non-profit corporations subject to the Ontario *Corporations Act* that are Registered Charities under the *Income Tax Act (Canada)* are required to file their *Corporations Information Act* Annual Return using either:
 1. Charities RC232WS - Director/Officer Worksheet and Ontario *Corporations Information Act* Annual Return, or
 2. Charities RC232 – Ontario *Corporations Information Act* Annual Return Worksheet in combination with the T1235, Director/Trustees and Like Officials Worksheet.
The appropriate worksheet(s) must be submitted along with the T3010 Registered Charity Information Return.

- Non-profit corporations subject to the Ontario *Corporations Act* that are not Registered Charities under the *Income Tax Act (Canada)* are required to file a Schedule 546, *Corporations Information Act* Annual Return for Ontario Corporations, together with their T2 return.

Ontario business and non-profit corporations continue to have the option of filing their standalone Annual Return electronically with the Service Providers under contract with the Ontario government.

**For More
Information**

Telephone Enquiries:

The Canada Revenue Agency handles general enquiries about the Annual Return, including those related to taxation years ending on or before December 31, 2008.

Type of Enquiry	Telephone Number
Charities	1-800-267-2384 (English) 1-888-892-5667 (French) 1-800-665-0354 (TTY)
All Other Corporations	1-800-959-5525 (English) 1-800-959-7775 (French) 1-800-665-0354 (TTY)

Disclaimer

The information contained in this publication is provided only as a guideline and is not intended to replace the legislation.

Cette publication est disponible en français sous le titre
«Déclaration annuelle des sociétés de l'Ontario selon
la Loi sur les renseignements exigés des personnes morales».
Vous pouvez en obtenir un exemplaire en appelant le 1 866 ONT-TAXS
(1 866 668-8297) ou en visitant ontario.ca/revenu.

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